



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF LAKE DELTON WATER UTILITY

Principal Office: P.O. BOX 87
LAKE DELTON, WI 53940

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF LAKE DELTON WATER UTILITY**Utility Address:** P.O. BOX 87
LAKE DELTON, WI 53940**When was utility organized?** 1/1/1986**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KAY C. MACKESEY**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 87
LAKE DELTON, WI 53940**Telephone:** (608) 254 - 2558**Fax Number:** (608) 254 - 7785**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:****Date of most recent audit report:** 8/27/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID STERR**Title:****Office Address:**

P.O. BOX 87

LAKE DELTON, WI 53940

Telephone: (608) 253 - 9268**Fax Number:****E-mail Address:**

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

MR DAVE SHANKS

MR FRANK KAMINSKI

MR GORDON PRIEGEL

MS KATHY ZOWIN

MS LESLIE BREMER

MR TODD NELSON

MR TOM WEBB

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	760,226	491,016	1
Operating Expenses:			
Operation and Maintenance Expense (401)	166,160	176,820	2
Depreciation Expense (403)	186,080	193,127	3
Amortization Expense (404)	0		4
Taxes (408)	201,943	204,407	5
Total Operating Expenses	554,183	574,354	
Net Operating Income	206,043	(83,338)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	206,043	(83,338)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	175,542	186,919	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	175,542	186,919	
Total Income	381,585	103,581	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	381,585	103,581	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	319,744	315,421	13
Amortization of Debt Discount and Expense (428)	18,397	18,397	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	338,141	333,818	
Net Income	43,444	(230,237)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(384,738)	(154,501)	19
Balance Transferred from Income (433)	43,444	(230,237)	20
Miscellaneous Credits to Surplus (434)	6,281		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(335,013)	(384,738)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on bank deposits	55,895	4
Interest on special assessments	119,647	5
Total (Acct. 419):	175,542	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1996 audit adjustments	6,281	9
Total (Acct. 434):	6,281	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	760,226	0	0	0	760,226	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	760,226	0	0	0	760,226	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,639,725	11,569,493	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	701,175	503,575	2
Net Utility Plant	10,938,550	11,065,918	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	1,103,916	1,300,822	6
Special Funds (125)	2,393,303	1,888,476	7
Total Other Property and Investments	3,497,219	3,189,298	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	131,575	122,178	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	109,396	94,179	11
Other Accounts Receivable (143)	1,269	1,269	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,635	183,439	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	262,875	401,065	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	36,984	55,381	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	36,984	55,381	
Total Assets and Other Debits	14,735,628	14,711,662	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,764,995	4,764,995	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(335,013)	(384,738)	23
Total Proprietary Capital	4,429,982	4,380,257	
LONG-TERM DEBT			
Bonds (221)	1,220,000	1,390,000	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	5,000,000	5,000,000	26
Total Long-Term Debt	6,220,000	6,390,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,318	1,475	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	4,036	45,478	31
Interest Accrued (237)	106,436	135,031	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	113,790	181,984	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,971,856	3,759,421	38
Total Liabilities and Other Credits	14,735,628	14,711,662	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	11,639,725	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	11,639,725	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	701,175	0	0	0	9
Total Accumulated Provision	701,175	0	0	0	
Net Utility Plant	10,938,550	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	503,575				503,575	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	186,080				186,080	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,520				11,520	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	197,600	0	0	0	197,600	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	701,175	0	0	0	701,175	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility		
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bond Anticipation Notes	14,680	428	14,680	1
Special Assessment B Bonds	3,717	428	22,304	2
Total			36,984	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,764,995	1
Changes during year (explain):		
NONE		2
Balance end of year	4,764,995	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Special Assessment B	04/01/1996	03/01/2004	5.00%	1,220,000	1
Total Bonds (Account 221):				1,220,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bond Anticipation Notes	05/06/1994	03/01/1999	5.00%	5,000,000	1
Total for Account 224				<u>5,000,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	45,478	1
Accruals:		
Charged water department expense	201,943	2
Charged electric department expense		3
Charged sewer department expense	3,251	4
Other (explain):		
NONE		5
Total Accruals and other credits	205,194	
Taxes paid during year:		
County, state and local taxes	239,342	6
Social Security taxes	6,384	7
PSC Remainder Assessment	910	8
Other (explain):		
NONE		9
Total payments and other debits	246,636	
Balance end of year	4,036	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Special Assessment B	47,289	57,244	85,839	18,694	1
Subtotal	47,289	57,244	85,839	18,694	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bond Anticipation Notes	87,742	262,500	262,500	87,742	3
Subtotal	87,742	262,500	262,500	87,742	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	135,031	319,744	348,339	106,436	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,759,421					3,759,421	1
Add credits during year:							
For Services	580					580	2
For Mains	227,889					227,889	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
1996 audit adjustment-accounts receivable	16,034					16,034	5
Balance End of Year	3,971,856	0	0	0	0	3,971,856	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	517,949					517,949	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Deferred Special Assessments	1,103,916	2
Total (Acct. 124):	1,103,916	
Special Funds (125):		
Reserve Fund	61,976	3
Sinking Fund	841,229	4
Special Assessment B	1,490,098	5
Total (Acct. 125):	2,393,303	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	109,396	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	109,396	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
Accrued Interest	1,269	13
Total (Acct. 143):	1,269	
Receivables from Municipality (145):		
Sewer - meter costs	20,635	14
Total (Acct. 145):	20,635	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,604,609	0	0	0	11,604,609	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	602,375	0	0	0	602,375	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,865,638	0	0	0	3,865,638	6
Other (specify):					0	7
Average Net Rate Base	7,136,596	0	0	0	7,136,596	
Net Operating Income	206,043	0	0	0	206,043	8
Net Operating Income as a percent of						
Average Net Rate Base	2.89%	N/A	N/A	N/A	2.89%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	4,764,995	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(359,875)	3
Other (Specify):		4
Total Average Proprietary Capital	4,405,120	
Net Income		
Net Income	43,444	5
Percent Return on Proprietary Capital	0.99%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Operating revenues increased because of a rate increase which was effective 10/7/96.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 21, 1998

Ms. Kay C. Mackesey, Clerk-Treasurer
Lake Delton Water Utility
P.O. Box 87
Lake Delton, WI 53940-0087

Re: 1997 Analytical Review File DWCCA-2975-RL

Dear Ms. Mackesey:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the Status for several schedules on the Schedule Listing in the electronic annual report was not changed from "not started" and/or "in progress" to "complete." It is important to change the status for all schedules, whether the schedule is left blank or not. That allows the PSC to determine that schedules have been finished, and, where left blank, were intentionally left blank rather than simply overlooked. Staff has changed all schedules' status to "complete" in our electronic copy. Please indicate if any "not started" schedules should have had data or if any "in progress" schedules were not complete. If any schedules were not complete or should not have been blank, please provide that data.

2. Page W-8, line 38, column (c), reports a \$2,800.00 addition to Account 379, Other General Equipment. This is an account which was previously not used by your utility. A depreciation rate of 5.83 percent is authorized for Account 379, effective January 1, 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

RL:tlk:W:\comp\roselee\2975 Lake Delton

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	739,498	1
Total Sales of Water	739,498	
Other Operating Revenues		
Forfeited Discounts (470)	3,367	2
Other Water Revenues (474)	17,361	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	20,728	
Total Operating Revenues	760,226	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	115,957	5
General Operating Expenses (680-690)	50,203	6
Total Operation and Maintenance Expenses	166,160	
Other Operating Expenses		
Depreciation Expense (403)	186,080	7
Amortization Expense (404)		8
Taxes (408)	201,943	9
Total Other Operating Expenses	388,023	
Total Operating Expenses	554,183	
NET OPERATING INCOME	206,043	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	35	4,493	7,830	2
Industrial				3
Total Unmetered Sales to General Customers (460)	35	4,493	7,830	
Metered Sales to General Customers (461)				
Residential	473	22,472	114,692	4
Commercial	245	163,061	360,865	5
Industrial	2	978	2,357	6
Total Metered Sales to General Customers (461)	720	186,511	477,914	
Private Fire Protection Service (462)	9		7,724	7
Public Fire Protection Service (463)	1		234,997	8
Other Sales to Public Authorities (464)	5	5,613	11,033	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	770	196,617	739,498	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	234,997	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	234,997	
Forfeited Discounts (470):		
Customer late payment charges	3,367	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,367	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,020	7
Other (specify):		
Well permits	2,350	8
Miscellaneous: water turn-ons, meter reinstallations, other servicing	3,991	9
Total Other Water Revenues (474)	17,361	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	67,387	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	21,369	3
Chemicals (630)	5,007	4
Supplies and Expenses (640)	5,729	5
Repairs of Water Plant (650)	13,243	6
Transportation Expenses (660)	3,222	7
Total Plant Operation and Maintenance Expenses	115,957	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	15,805	8
Office Supplies and Expenses (681)	4,682	9
Outside Services Employed (682)	3,440	10
Insurance Expense (684)	287	11
Employees Pensions and Benefits (686)	25,633	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	356	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	50,203	
Total Operation and Maintenance Expenses	166,160	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		197,900	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,251	2
Net property tax equivalent		194,649	
Social Security		6,384	3
PSC Remainder Assessment		910	4
Other (specify): NONE			5
Total tax expense		201,943	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203528				3
County tax rate	mills		4.560753				4
Local tax rate	mills		5.349759				5
School tax rate	mills		10.477489				6
Voc. school tax rate	mills		1.512714				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		22.104243				10
Less: state credit	mills		1.530000				11
Net tax rate	mills		20.574243				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.349759				14
Combined School Tax Rate	mills		11.990203				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		17.339962				17
Total Tax Rate	mills		22.104243				18
Ratio of Local and School Tax to Total	dec.		0.784463				19
Total tax net of state credit	mills		20.574243				20
Net Local and School Tax Rate	mills		16.139734				21
Utility Plant, Jan. 1	\$	11,569,493	11,569,493				22
Materials & Supplies	\$	0					23
Subtotal	\$	11,569,493	11,569,493				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	11,569,493	11,569,493				26
Assessment Ratio	dec.		0.983500				27
Assessed Value	\$	11,378,596	11,378,596				28
Net Local & School Rate	mills		16.139734				29
Tax Equiv. Computed for Current Year	\$	183,648	183,648				30
Tax Equivalent per 1994 PSC Report	\$	197,900					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	197,900					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	350,538		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	350,538	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	518,343		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	40,379		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	394,791		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	953,513	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,750		23
Total Water Treatment Plant	2,750	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			350,538	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	350,538	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			518,343	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			40,379	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			394,791	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	953,513	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,750	23
Total Water Treatment Plant	0	0	2,750	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	611,116		26
Transmission and Distribution Mains (343)	7,756,027	49,003	27
Fire Mains (344)			28
Services (345)	1,002,260	3,714	29
Meters (346)	380,165	7,784	30
Hydrants (348)	356,726	6,931	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	10,106,294	67,432	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	140,000		34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	3,898		36
Transportation Equipment (373)	12,500		37
Other General Equipment (379)		2,800	38
Other Tangible Property (390)			39
Total General Plant	156,398	2,800	
Total utility plant in service directly assignable	11,569,493	70,232	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	11,569,493	70,232	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			611,116	26
Transmission and Distribution Mains (343)			7,805,030	27
Fire Mains (344)			0	28
Services (345)			1,005,974	29
Meters (346)			387,949	30
Hydrants (348)			363,657	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	10,173,726	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			140,000	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			3,898	36
Transportation Equipment (373)			12,500	37
Other General Equipment (379)			2,800	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	159,198	
Total utility plant in service directly assignable	0	0	11,639,725	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	11,639,725	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,837	9,837	1
February			9,462	9,462	2
March			11,081	11,081	3
April			11,290	11,290	4
May			19,284	19,284	5
June			26,697	26,697	6
July			36,923	36,923	7
August			36,903	36,903	8
September			18,978	18,978	9
October			13,458	13,458	10
November			10,645	10,645	11
December			10,291	10,291	12
Total for year	0	0	214,849	214,849	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				772	14
Other utility use explanation:					15
Well maintenance, hydrant flushing and meter testing					
Water pumped into distribution system				214,077	16
Less: Water sold				196,617	17
Losses and unaccounted for				17,460	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,701	21
Date of maximum: 9/1/1997					22
Cause of maximum:					23
Holiday					
Minimum gallons pumped by all methods in any one day during reporting year				172	24
Date of minimum: 11/1/1997					25
Total KWH used for pumping for the year				239,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PROGRESSIVE DRIVE	#1	400	12	612,000	Yes	1
PROGRESSIVE DRIVE	#2	340	13	734,400	Yes	2
BONANZA ROAD	#3	400	13	1,252,800	Yes	3
HIGHWAY A	#4	350	13	835,200	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	PROGRESSIVE DRIVE	PROGRESSIVE DRIVE	BONANZA	2
Purpose	B	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	LAYNE & BOWLER	5
Year Installed	1986	1994	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	510	870	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1986	1994	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	CTY HWY A			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE & BOWLER			18
Year Installed	1994			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	480			21
Pump Motor or Standby Engine Mfr	US MOTORS			22
Year Installed	1994			23
Type	ELECTRIC			24
Horsepower	75			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1986	1994	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	0	179	9 10
Total capacity in gallons	200,000	400,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	8.000	55,434			1,919	57,353	1
M	D	10.000	16,625			3,354	19,979	2
M	D	12.000	49,269	1,064		(668)	49,665	3
Total Within Municipality			121,328	1,064	0	4,605	126,997	
Total Utility			121,328	1,064	0	4,605	126,997	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	493	1		26	520	49	1
M	1.500	26	1		2	29	5	2
M	2.000	85	1		(2)	84	12	3
P	2.500	0	1			1		4
P	3.000	0	2			2		5
M	4.000	65			6	71	5	6
M	6.000	16				16	1	7
M	8.000	0	6			6	2	8
M	10.000	2				2		9
M	12.000	1			(1)	0		10
Total Utility		688	12	0	31	731	74	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	487	6			493	49	1
0.750	71				71	7	2
1.000	45				45	5	3
1.500	10				10		4
2.000	115				115	4	5
3.000	4	2			6	1	6
4.000	4	1			5		7
Total:	736	9	0	0	745	66	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	449	37	1			6	493	1
0.750	25	42		2		2	71	2
1.000		41				4	45	3
1.500		10					10	4
2.000		108	1	2		4	115	5
3.000		5				1	6	6
4.000		4		1			5	7
Total:	474	247	2	5	0	17	745	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	233	2		(2)	233	1
Within Municipality					0	2
Total Fire Hydrants	233	2	0	(2)	233	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	233
Number of distribution system valves end of year:	611
Number of distribution valves operated during year:	611

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

A/C 460 - Increase largely due to pool filling. Pools were formerly filled from private wells.

A/C 461 - Increases due to rate increase late in 1996 and addition of customers to new system during 1996.

Water Operation & Maintenance Expenses (Page W-05)

A/C 681 - Decreased because of additional start up expenses incurred during prior year.

A/C 684 - Utility reported 2 years of insurance in 1996 (1996 & 1997).

Water Mains (Page W-15)

The utility inventoried mains at the end of 1997. Reported amounts were adjusted to agree with the inventory.

Water Services (Page W-16)

Utility inventoried services at the end of 1997 and adjusted reported amounts to agree with the inventory. The 3 new sizes are adjustments but are reported as additions.

Hydrants and Distribution System Valves (Page W-18)

The utility inventoried hydrants at the end of 1997 and adjusted the reported amount to agree with the inventory.
